

SURVEY OF LOCAL GOVERNMENT FINANCES UTAH MUNICIPALITIES

**FISCAL YEAR ENDED
JUNE 30, 2006**

City

Washington City
PO Box 575
Washington, Utah 84780

INSTRUCTIONS – Please read separate instructions BEFORE completing this report.

Part I TAX REVENUES

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
	Property Taxes				
1.1	Property taxes – (All property taxes not separately listed below.)	T01	1,219,449	T01	
1.2	Property taxes – Debt service	T01		T01	
1.3	Property taxes – RDA increment	T01		T01	
1.4	Property taxes – Library	T01		T01	
1.5	Property taxes – Delinquent	T01	41,135	T01	
2	Fee in lieu	T01	116,264	T01	
	Local Sales Taxes				
3.1	General sales tax – Local option	T09	2,620,392	T09	
3.2	Highway improvement sales tax	T19	875,256	T19	
3.3	Resort community sales tax	T19		T19	
3.4	Resort plus sales tax	T19		T19	
3.5	Energy sales and use tax	T19	74,461	T19	
3.6	Transient room tax	T19		T19	
3.7	Public transit sales tax (UC 59-12-501)	T19		T19	
3.8	Other – <i>Specify</i> <input checked="" type="checkbox"/> Muni-Telecom Tax	T19	108,276	T19	

CONTINUE ON PAGE 2 WITH PART I

TAX REVENUES - Continued

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
	Franchise Taxes				
4.1	Telephone franchise tax	T15		T15	
4.2	Cable TV franchise tax	T15	44,213	T15	
4.3	Water franchise tax	T15		T15	
4.4	Sewer franchise tax	T15		T15	
4.5	Other - <i>Specify</i> <input checked="" type="checkbox"/>	T15		T15	
	Natural Gas		192,916		
	Licenses, Fees and Permits				
5.1	Business license fees	T28	54,835	T28	
5.2	Building permit fees	T29	899,954	T29	
5.3	Other licenses, permits & taxes - <i>Specify</i> <input checked="" type="checkbox"/>	T99		T99	
	Animal & Conditional Use, etc.		23,770		

Remarks

CONTINUE ON PAGE 3 WITH PART II

Part II

REVENUES - Other than tax and intergovernmental revenues

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
	Utility Sales Revenue/User Fees				
1.1	Water supply system	A91		A91	2,653,560
1.2	Electric power system	A92		A92	5,986,761
1.3	Gas supply system	A93		A93	
1.4	Transit or bus system	A94		A94	
	Other Sales and Service Revenue				
2.1	Sewer charges	A80		A80	2,525,374
2.2	Storm drainage	A80		A80	226,819
2.3	Garbage collection/street cleaning	A81		A81	
3.1	Parks and recreation charges	A61	119,315	A61	1,282,972
3.2	Airport - Include rentals and gross sales of gas and oil	A01		A01	
3.3	Parking facilities, lots & meters	A60		A60	
3.4	Hospital charges received	A36		A36	
3.5	Cemeteries	A03	32,540	A03	
3.6	Municipal housing rental projects (gross)	A50		A50	
3.7	Special police services	A89	1,502	A89	
4.1	Impact fees	A89	1,548,724	A89	4,203,013
4.2	Connection fees	A89		A89	492,555
4.3	Plan check fees	A89	213,666	A89	
4.4	Zoning & subdivision fees	A89	124,719	A89	
4.5	Sale of maps & publications	A89		A89	
5	Other miscellaneous fees	A89		A89	25,024
	Special Assessments				
6.1	Street cuts and public improvement	U01		U01	
6.2	Sidewalk & curb repairs	U01		U01	
6.3	Street lighting charges - Lighting districts	U01		U01	
6.4	Other special improvement & service	U01		U01	

CONTINUE ON PAGE 4 WITH PART II

REVENUES - Other than tax and intergovernmental revenues - Continued

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount
	Fines and Forfeitures (Circuit Court)				
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99	
7.2	Parking ticket revenue	U99		U99	
	Fines (Justice Court)				
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99	227,928	U99	
8.2	Parking ticket revenue	U99		U99	
	Interest, Rents and Royalties				
9	Interest earnings	U20	966,048	U20	839,661
10	Rents and royalties	U40		U40	
	Miscellaneous				
11	Other miscellaneous revenue - <i>Specify</i> <input checked="" type="checkbox"/>	U99		U99	
	Contributions				5,515,579
	Misc.		430,604		16,474
12	Proceeds from bond issues	NR	3,295,000	NR	
13	Receipts from sale of real property	U11	12,233,603	U11	

Remarks

CONTINUE ON PAGE 5 WITH PART III

Part III INTERGOVERNMENTAL REVENUE

FORM F-650UT-21 (2-16-2006)

	GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
	From the State (a)	From other local governments (b)	From federal government directly (c)	From the State (d)	From other local governments (e)	From Federal government directly (f)
1 General support	C30	D30	B30	C30	D30	B30
2 Public safety grants	C89	D89	B89	C89	D89	B89
3 Streets and highways/C Roads	C46	D46	B46	C46	D46	B46
4 Community development	C50	D50	B50	C50	D50	B50
5 Liquor funds	C89	D89	B89	C89	D89	B89
6 Intergovernmental service contracts	C89	D89	B89	C89	D89	B89
7 Other - Specify <i>z</i>	C89	D89	B89	C89	D89	B89

Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE

	GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
	Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
Governmental Administration						
1.1 Financial administration	E23 1,390,690	F23	G23	E23	F23	G23
1.2 Judicial/courts	E25 111,989	F25	G25	E25	F25	G25
1.3 Legal/attorney	E25	F25	G25	E25	F25	G25
1.4 General municipal buildings	E31	F31	G31	E31	F31	G31
1.5 Central administration	E29 51,050	F29	G29	E29	F29	G29
1.6 Planning and zoning	E29	F29	G29	E29	F29	G29
1.7 Economic development	E89 702,528	F89	G89	E89	F89	G89

CONTINUE ON PAGE 6 WITH PART IV

Part IV

DIRECT EXPENDITURES BY PURPOSE AND TYPE - Continued

2006

		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
Public Safety							
2.1	Police	E62	F62	G62	E62	F62	G62
2.2	Fire	E24	F24	G24	E24	F24	G24
2.3a	Ambulance/paramedic - Use this line if the services are part of the fire department.	E24	F24	G24	E24	F24	G24
2.3b	Ambulance/paramedic - Use this line if the services are not part of the fire department.	E32	F32	G32	E32	F32	G32
2.4	Corrections/jail	E05	F05	G05	E05	F05	G05
2.5	Protective inspection and regulation Environment and Housing	E66	F66	G66	E66	F66	G66
3.1	Sewer	E80	F80	G80	E80	F80	G80
3.2	Storm drainage	E80	F80	G80	E80	F80	G80
3.3	Solid waste management	E81	F81	G81	E81	F81	G81
3.4	Recycling programs	E81	F81	G81	E81	F81	G81
3.5	Housing & community development	E50	F50	G50	E50	F50	G50
3.6	Redevelopment agencies	E50	F50	G50	E50	F50	G50
3.7	Parks and recreation programs (not addressed below.)	E61	F61	G61	E61	F61	G61
3.8	Cultural & community events	E61	F61	G61	E61	F61	G61
3.9	Golf courses	E61	F61	G61	E61	F61	G61
3.10	Rodeo grounds & equestrian parks	E61	F61	G61	E61	F61	G61
3.11	Cemeteries	E03	F03	G03	E03	F03	G03
3.12	Libraries	E52	F52	G52	E52	F52	G52

CONTINUE ON PAGE 7 WITH PART IV

Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE - CONTINUED

FORM F-65(UT-2) (2-16-2006)

		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
Transportation							
4.1 Roads & streets - maintenance and construction - See instructions	E44	705,498	F44	G44	E44	F44	G44
4.2 Other road and street maintenance - including snow removal	E44		F44	G44	E44	F44	G44
4.3 Sidewalk, curb, & gutter	E44		F44	G44	E44	F44	G44
4.4 Street lighting	E44		F44	G44	E44	F44	G44
4.5 Engineering	E44		F44	G44	E44	F44	G44
4.6 Municipal airports	E01		F01	G01	E01	F01	G01
4.7 Parking facilities	E61		F61	G61	E61	F61	G61
Health							
5.1 Own hospitals	E36		F36	G36	E36	F36	G36
5.2 Other hospitals	E38		F38	G38	E38	F38	G38
5.3 Health (other than hospitals)	E32		F32	G32	E32	F32	G32
Interest on Debt							
6.1 Interest on debt - Water supply system	I91				I91		
6.2 Interest on debt - Electric power system	I92				I92		
6.3 Interest on debt - Gas supply system	I93				I93		
6.4 Interest on debt - Transit or bus system	I94				I94		
6.5 Interest on debt - All other interest	I89	815,934			I89	381,026	

CONTINUE ON PAGE 8 WITH PART IV

Part IV

DIRECT EXPENDITURES BY PURPOSE AND TYPE - CONTINUED

Page 8

		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
	Utilities						
7.1	Water supply system	E91	F91	G91	E91 1,888,735	F91	G91
7.2	Electric power system	E92	F92	G92	E92 5,242,575	F92	G92
7.3	Gas supply system	E93	F93	G93	E93	F93	G93
7.4	Transit or bus system	E94	F94	G94	E94	F94	G94
8.1	All Other Expenditures All other expenditures - See instructions - Specify <i>z</i> Bond Principal Loss on Sale of Assets	E89 440,000	F89	G89	E89 4,218	F89	G89
8.2	All other expenditures - See instructions - Specify <i>z</i> Irrigation	E89	F89	G89	E89 29,302	F89	G89
8.3	All other expenditures - See instructions - Specify <i>z</i> Capital Outlay	E89	F89 8,762,918	G89	E89	F89	G89
Remarks							

CONTINUE ON PAGE 9 WITH PART V

Part V INTERGOVERNMENTAL EXPENDITURES

FORM F-65(UT-2) (2-16-2006)

	GOVERNMENTAL FUNDS				ENTERPRISE FUNDS	
	Paid to State		Paid to Other Governments		Paid to State	Paid to Other Governments
1 Fire	L24	M24			L24	M24
2 Highways	L44	M44			L44	M44
3 Police	L62	M62			L62	M62
4 Sanitation	L81	M81			L81	M81
5 Recreation	L61	M61			L61	M61
6 Community development	L50	M50			L50	M50
7 Judicial and legal	L25	M25			L25	M25
8 All other	L89	M89			L89	M89

Part VI PERSONNEL EXPENDITURES

	GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
	Amount		Amount	
1 Report the total expenditure for salaries, wages, and benefits included in column (a + c) of Part IV, as well as any salaries, wages, and benefits paid to your own government's employees on force account construction projects.	Z00		Z00	
	2,541,832		1,605,569	

Remarks

INDEBTEDNESS

2006

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GOVERNMENTAL AND ENTERPRISE FUNDS

	GOVERNMENTAL AND ENTERPRISE FUNDS				Detail of long-term debt outstanding	
	Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (column (a) plus (b) minus (c))	Revenue and nonguaranteed bonds	Guaranteed bonds (column (e) plus (f) should equal column (d))
	(a)	(b)	(c)	(d)	(e)	(f)
Long-term Outstanding Debt						
1.1 All bonded debt	19U 33,536,500	29U 3,295,000	39U 2,801,472	34,030,028	44V 34,030,028	41V
1.2 Public debt for privately owned housing, industrial or business purposes	19T	24T	34T		44T	41T
	Outstanding balance at beginning of fiscal year	Issued during fiscal year	Retired during fiscal year	Balance at end of fiscal year		
	(a)	(b)	(c)	(d)		
Other Long-term Obligations						
2.1 Capital lease purchase agreements	187,870		G89 72,323	115,547		
2.2 Accrued leave liability (sick leave and vacation)				277,276		
	Outstanding balance at beginning of fiscal year	Balance at end of fiscal year				
Short-term (interest bearing) Debt						
3 Total short-term debt	61V	64V				
Remarks						

CONTINUE ON PAGE 11 WITH PART VIII

Part VIII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Cash and investments held at end of fiscal year	Reserves held for redemption of long-term debt	Unexpended proceeds from sales of bond issues held pending disbursement	All other funds except employee retirement funds
	W01	W31	W61
	5,647,199		36,894,304

Part IX RATES

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
1	Energy Sales and Use Tax Rate	6%			
2	Cable TV Franchise Tax Rate	6%			
3	Telephone Franchise Tax Rate	6%			

Remarks

Part X DATA SUPPLIED BY

Name (Please print)			
Roger Carter			
Telephone	Area code	Number	Extension
	435	656-6307	
Title			Date
City Manager			1-23-07

Include this form with audit report/
financial statement submitted to:

STATE AUDITOR
UTAH STATE CAPITOL COMPLEX
EAST OFFICE BUILDING, SUITE E310
PO BOX 142310
SALT LAKE CITY, UT 84114-2310

If you have any questions about the
form, call or write:

KENT GODFREY
OFFICE OF THE STATE AUDITOR
UTAH STATE CAPITOL Complex
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